

**Step 1: Identify yourself****2212-5884**

- 1 Your name _____
- 2 Number and street _____
City, state, ZIP _____
- 3 Daytime phone number (____) _____ - _____
- 4 Social Security number _____ - _____ - _____
OR
FEIN _____ - _____

Step 2: Describe the cigarettes you purchased or acquired for use in Illinois

- 5 Write where the cigarettes were purchased or acquired.
Name of place _____
Street address _____
City, state, ZIP _____
- 6 What are the brand names of the cigarettes?

- 7 Write the dates the cigarettes were purchased or acquired and the invoice number for the purchase.
- | | |
|--------------------------|----------------------|
| Month / Day / Year _____ | Invoice number _____ |
| Month / Day / Year _____ | Invoice number _____ |
| Month / Day / Year _____ | Invoice number _____ |
| Month / Day / Year _____ | Invoice number _____ |

Step 3: Figure the Illinois Cigarette Use Tax

- 8 Write the quantity of cigarettes and calculate the tax.
- a Write the number of packs of 10. _____ X 0.49 = a _____
- b Write the number of packs of 20. _____ X 0.98 = b _____
- c Write the number of packs of 25. _____ X 1.225 = c _____
- Add Lines a through c. **This is the total amount of Cigarette Use Tax.** **8** _____

Step 4: Figure the Illinois (sales) Use Tax on cigarettes

- 9 Write the total purchase price of the cigarettes. **9** _____
- 10 Multiply Line 9 by 6.25% (.0625). **This is the total amount of (sales) Use Tax.** **10** _____
- 11 Write the amount of sales tax you paid to another state (not to another country). **11** _____
- 12 Compare Line 10 and Line 11. If Line 11 is greater than Line 10, you do not owe any (sales) use tax. If Line 10 is greater than Line 11, subtract Line 11 from Line 10.
This is the amount of (sales) Use Tax due. **12** _____

Step 5: Figure the total amount you owe

- 13 Add Lines 8 and 12. **This is the total amount you owe.** **13** _____

Step 6: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Your signature _____

Date _____

See next page for instructions. 

- **DO NOT** attach your check OR this form to any other return.
- **MAKE** your check or money order payable to the "Illinois Department of Revenue."
- **WRITE** your SSN and "RC-44" on your check and attach it to this form (RC-44).
- **MAIL** all other forms separately.
- **MAIL** this form (RC-44) to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD, IL 62794-9019

Use Tax Information and Instructions for Form RC-44

What is a use tax?

A use tax is a tax upon the privilege of using tangible personal property in Illinois. It is designed to distribute the tax burden fairly among Illinois consumers and to assure fair competition between Illinois businesses and out-of-state businesses. Illinois law requires you to pay tax at the Illinois rate when you buy an item from another state or country to use in Illinois.

Is Illinois increasing its efforts to collect use taxes?

Yes, Illinois is increasing its efforts to collect use taxes. Illinois shares sales information with other states and bills Illinois residents for unpaid tax, penalty, and interest. Illinois also gathers information on overseas purchases from the U.S. Customs Service. (Use tax is due whether or not an item has to be declared or is subject to duty tax.) Illinois also encourages out-of-state businesses to register and collect the tax voluntarily as a convenience to their customers. If they do not, we can bill their Illinois customers directly.

What forms are used to report and pay use tax on items purchased from another state or country?

- cigarettes — Form RC-44
- motor vehicles, watercraft, aircraft, or trailers purchased from an out-of-state dealer — Form RUT-25
- purchases made by registered retailers or servicepersons — Form ST-1
- general merchandise (not otherwise specified) and food, drugs, and medical appliances — Form ST-44

What forms are used to report and pay use tax due on certain transactions that occur in Illinois?

- motor vehicle acquired by non-retail purchase — Form RUT-50
- aircraft or watercraft acquired by gift, transfer, or non-retail purchase — Form RUT-75

When do I owe Illinois Cigarette Use Tax?

You owe Cigarette Use Tax and must complete Form RC-44 if you bought cigarettes from another state or country for use in Illinois. For your convenience, the calculation for Illinois (sales) Use Tax, which is also due on these purchases of cigarettes, is included in Step 4 of Form RC-44.

When is Cigarette Use Tax due?

You must pay the Cigarette Use Tax due no later than 30 days after you purchase or acquire cigarettes for use in Illinois.

Is there anything else I need to know about completing Form RC-44?

- DO NOT attach your check OR this form to any other return.
- MAKE your check payable to the "Illinois Department of Revenue."
- WRITE your SSN and "RC-44" on your check and attach it to this form (RC-44).
- MAIL all other forms separately.
- MAIL this form (RC-44) to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD, IL 62794-9019
- KEEP a copy of your completed return for your records.

What if I do not file my return or pay the use tax due on time?

You owe a **late filing penalty** if you do not file a processable return by the due date and a **late payment penalty** if you do not pay the amount you owe by the due date of the return.

You can also be assessed an **under reporting penalty** if you do not report your entire liability by the due date of your return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment.

We will bill you for any amounts owed.

For more information, see Publication 103, Penalties and Interest.

How do I get help?

If you have questions, you may

- visit our web site at tax.illinois.gov
- call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336
- call our TDD (telecommunications device for the deaf) at 1 800 544-5304
- write us at

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477